

## Senate Resolution 248

By: Senators Shafer of the 48th, Moody of the 56th, Rogers of the 21st, Weber of the 40th, Stoner of the 6th and others

## A RESOLUTION

Proposing an amendment to the Constitution so as to prohibit a county from levying ad valorem taxes or assessments within a municipality as special services districts or within a municipality for services provided by the municipality; to provide for the submission of this amendment for ratification or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Article IX, Section IV of the Constitution is amended by adding a new Paragraph to read as follows:

"Paragraph V. **County and special district limitations.** Any other provisions of this Constitution to the contrary notwithstanding, no county shall levy ad valorem taxes or assessments within a municipality for services that are provided by the municipality directly or by contract, nor shall any county include property located within a municipality in a special services district for a service that is provided by the municipality directly or by contract. This Paragraph shall not apply to county-wide debt within the meaning of Article IX, Section V, Paragraph I of this Constitution issued prior to January 1, 2009."

**SECTION 2.**

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"( ) YES Shall the Constitution of Georgia be amended so as to prevent double taxation by prohibiting a county from levying ad valorem taxes or assessments within a municipality to pay for services that are provided by the municipality?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."  
All persons desiring to vote against ratifying the proposed amendment shall vote "No." If

- 1 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
- 2 become a part of the Constitution of this state.